FY 2013 Year End Handbook

DFAS-IN
Departmental Level
Fiscal Year End Letter of Instruction
Reporting Instructions for Funds Executed by the Defense Agencies

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1 Purpose

This memorandum provides fiscal year-end reporting instructions for funds executed by Defense Agencies, i.e., Treasury Index 97.

2 Applicability

The instructions found within this document apply to DFAS activities reporting data for the Defense Agencies.

3 General Instructions

Maintain good documentation and supporting data for all transactions.

3.1 Accurate and Timely Reporting

Accurate and timely reporting is critical, especially at fiscal year end. Make a special effort to correct errors and provide valid report data per established due dates. Defense Agencies and DFAS Central Site due dates are provided at Appendix 1 and 2, respectively. Ensure that electronic submissions are in total agreement with the certified reports. Errors or incomplete submissions may result in re-certification. An automated process is used for confirmation of file receipt. The owner of the USER ID transmitting the file will receive an E-mail message confirming receipt and providing the results of a preliminary analysis of the data including any possible errors on Headers/Trailers and Routing Identifier Code (RIC)/Content Identifier Code (CIC) combinations. Acceptable RIC/CIC combinations are provided in DFAS-IN Regulation 37-1, Chapter 30.

Departmental Reporting Directorate personnel will be available to verify receipt of file transfer submissions upon request from 6: a.m. to 6:00 p.m. EDT, October 1st – 5th. Accounting activities may verify receipt of their submissions by contacting the Reports POC at 317-212-5781/5989. The caller must know the name of the file submitted and the number of lines in the file to verify receipt.

4 Canceling Appropriations

Appendix 20 lists the appropriation cancellation dates and a list of the most common appropriations canceling this year.

4.1 General

Cancel all accounts with a positive unexpended cash balance that expired for obligation purposes (see Appendix 20) on or before September 30, 2008, by September 30, 2013, in accordance with the Public Law 101-510. Accounts with a negative cash balance cannot be canceled. Defense Agencies and DFAS Central Sites reporting AR (M) 1176/SF 133 appropriations that are canceling must keep their books open if the total unobligated available and unavailable plus the total obligated balance, net end-of-period (EOP), equate to a negative amount (lines 8 plus 9 plus 13 of DD Form 1176, or lines 9 plus 10 plus 18A and 18B of the SF 133). If the canceling appropriation has a negative unexpended cash balance, continue to submit all outgoing departmental reports (e.g., 1176/133, 1002 and 725). DFAS-IN will notify Defense Agencies and DFAS Central Sites when an appropriation with a negative cash balance has been restored to a positive status and is scheduled to be canceled by Treasury. Key policy provisions include the following:

- Canceling an obligated balance does not relieve the U.S. Government of its legal liability to pay or maintain records for services rendered or products delivered. Accounting records are the official financial status of the account. An audit trail must remain intact after accounts cancel to support the existing liability against future appropriations. The audit trail must identify the original year of the appropriation. Disbursements made from unexpired funds to liquidate these liabilities must cite the year of the original appropriation and cannot exceed the unexpended balance of the canceled appropriation or one percent of the current year appropriation, whichever is less.

- Treasury requires footnoting certified reports for pending payments for obligated balances canceled and paid during the following fiscal year. At year-end, include a supplemental schedule with the certified reports for any pending payments of canceled obligations that will be made in the following fiscal year out of current (unexpired) funds. Identify the accounts charged, amount charged to each account, and the purpose of the payments.

- Complete all required canceling appropriation entries in your general ledger trial balance submissions. If your September 30, 2013 trial balances do not reflect canceling entries, contact the ODO AFS/BE Division. POC can be reached at 317-212-5474.

Expedite all transactions (disbursements, collections and adjustments) affecting canceling appropriations to ensure the transactions are processed prior to September 30th. The Defense Agency's goal is to liquidate and return excess canceling appropriations funds by August 31st. Also, expedite bills charging canceling appropriations so that disbursements can be made prior to year-end. Coordination between accounting activities, contracting offices, and other serviced activities is essential. Accounting activities should encourage close coordination between administrative contracting officers and vendors to expedite obtaining invoices.

- Effective immediately, accounting activities will stop rejecting transactions citing canceling appropriations. Instead, contact the activity originating the transaction, provide the reasons for not processing the transaction to include the correct FSN (if known), and request they either provide additional support or reverse the charge. They must promptly research and take corrective action on these canceling appropriation inquiries.

Make payments pertaining to canceled appropriations from unexpired accounts. You cannot use funds received this fiscal year to pay for canceled appropriation liabilities into next fiscal year. Obligate and disburse the funds or return them prior to September 30th. You do not have to return multi-year appropriation funds that are not in the last year of their period of fund availability. Establish budget activity codes for canceled appropriations to provide an in-out procedure to process obligations, payments, and adjustments. These budget activity codes cannot have unobligated or unliquidated obligation balances in expired appropriation.

4.1.1 Status of Approved Resources

Clear all errors and abnormal balances in the canceling appropriations. The following conditions are not acceptable during September processing for canceling appropriations. Correct these errors before submitting reports:

- Negative Unliquidated Obligations (NULOs) budget activity code level
- End-of-period unliquidated obligations
- Credit unobligated balance (obligations exceed funds available).
- Credit undelivered orders
- Credit accounts payable
- End of period advances (positive or negative values)

4.1.2 Status of Reimbursements

Before year-end closing, review all receivables to ensure they are valid and collectible. Ensure all canceling accounts receivable, both intergovernmental and public, are written off before year end closing. To write off intergovernmental (within and outside DoD) receivables, prepare an SF 1081 (Voucher and Schedule of Withdrawals and Credits) to record the collection on the reimbursable side and the disbursement against the direct side of the same appropriation that financed the original obligations.

Expedite the processing of uncleared transactions for others, transactions by others, and interfund charges for canceling account balances. This includes prompt identification and processing of canceling account transactions on incoming transmittals.

Clear all errors and abnormal balances in the canceling appropriations. The following conditions are not acceptable during September processing for canceling appropriations. Correct these errors before submitting reports:

- End-of-period accounts receivable balances
- Credit unfilled customer orders

Unearned revenue exceeding unfilled orders at the detail Reimbursement Source Code (RSC) level is an abnormal condition. If this condition exists, provide an explanatory footnote on the 725 Report. This condition cannot exist for a canceling appropriation.

4.1.3 Treasury Reporting

Transactions affecting canceling appropriations. Note – the following requirements will not apply to all Defense Agencies or DFAS Central Sites. Disregard any item below that does not apply to systems or reports; e.g., CSCFA-304, used at your Agency/Center.

304 Reporting

Clear/accept all transactions citing canceling appropriations by August 22nd.

Notify Problem Disbursement Branch, 317-212-5459 or DSN 699-5459, during September to perform file maintenance if a charge or clearance cites a canceling appropriation and the offset is in a non-canceling appropriation on the August uncleared.

Clear/accept entire transmittals (TLs) having canceling year transactions that cannot be eliminated by file maintenance.

Canceling appropriation transactions remaining on the uncleared listing at September 30th will have a clearance processed by the Problem Disbursement Branch against the canceling year funds of the charged FSN. If there is a charge against a canceling appropriation and the clearance is against a non-canceling appropriation, this process will remove the charge leaving a stand-alone clearance unless you request file maintenance.

Disbursing stations processing canceling appropriation transactions in September must notify the applicable accounting activity by fax/e-mail of canceling appropriation transactions. Provide a copy of the voucher, supporting documentation, Disbursing Station Symbol Number (DSSN), and the transmittal number of the CSCFA-110 report the transaction will appear on. FSNs receiving these notifications must post the transaction to the accounting records and include the clearance record on the September CSCFA-304 report. Use Defense Cash Accountability System (DCAS) to locate contact information for the FSN.

Expedite the processing of transactions recorded against canceling appropriations. It is imperative that these transactions be posted to the accounting records prior to the appropriation canceling.

After processing the September CSCFA-304 reports, ODO AFS/BE Division will make departmental level adjustments for any remaining uncleared TFO, Transaction by Others (TBO), interfund, Defense Cash Accountability System (DCAS) and cross disbursing canceling appropriation transactions. When an accounting activity is the responsible clearing entity, Treasury Division will charge uncleared TBO (OA 90) and interfund (OA AA) balances to the parent OA of the fiscal station as identified in DFAS-IN Manual 37-100, or to the applicable Defense Operating Agency as identified in DFAS-IN Manual 7097.01. The transactions will cite suspense project code 9966, Allotment Serial Number (ASN) CNCL, and for collections, RSC S00. Treasury Division will provide copies of the journal vouchers (JVs) to the applicable DFAS Indianapolis reporting POC for forwarding to the accounting activity. The September CER will include the departmental level adjustments. Treasury Division will charge uncleared cross disbursements to a departmental level OA.

Accounting activities may receive some September or prior CSCFA-110 reports or interfund bills after they have completed September processing. Possible situations and required actions relating to disbursements made prior to the appropriation canceling are:

Scenario 1: Receipt of original CSCFA-110 reports previously received per paragraph 10.A.2. Do not take further action. Use accompanying CSCFA-110 control records (KC records) as necessary.

Scenario 2: CSCFA-110/interfund bills include canceled appropriation transactions not previously received. Post valid transactions to the canceled appropriation records you maintain. Do not report an acceptance record on the CSCFA-304 report or a disbursement or collection on the status of funds reports. Treasury Division will have already processed the transactions as stated in paragraph 10.B. Forward invalid transactions to Treasury Division. Adjust CSCFA-110 control records (KC records) as necessary to avoid creating a reject.

Scenario 3: CSCFA-110 reports or interfund bills include canceled appropriation account transactions not previously received, but upon review the accounting activity determines the transactions are valid charges to a non-canceled appropriation.

Reference procedures in DFAS-IN 37-1 Regulation

If the transaction is from DFAS-Columbus (DSSN 6469, 6422, or 6356), and you provide accounting reports for the appropriation cited, accept the transaction into the appropriation listed on the RCS CSCFA-110 report even if that appropriation is incorrect. If you do not provide accounting reports for the appropriation cited, leave the transaction as uncleared. The accounting activity will initiate contract reconciliation. See DFAS-IN Regulation 37- 1, Chapter 19, paragraph 1903.

If the transaction is from a DSSN other than those listed in (scenario 3) above paragraph, post the transaction against the correct appropriation, report an acceptance record on the CSCFA-304 report, and report a disbursement or collection on the status of funds reports. See DFAS-IN Regulation 37-1, Chapter 19, paragraph 1903.

Scenario 4: CSCFA-110 reports or interfund bills include non-canceled appropriation transactions, but upon review you determine the transactions are valid charges to a canceled appropriation.

If the transaction originated from DFAS-Columbus (DSSN 6469, 6422, or 6356), leave the transaction as uncleared. The accounting activity will initiate a contract reconciliation. Once the contract has been reconciled between the official accounting records and Mechanization of Contract Administration Services (MOCAS), initiate a request for canceled account adjustment.

Obtain approval from the Accounting Activity prior to contacting the Treasury Support Team for closed account adjustments.   See the Treasury Support Teams and closed account adjustments POC in Appendix 3. Do not post the transaction to your records without prior coordination and approval from DFAS-Indianapolis. See DFAS Reference Tool for FSN POCs at **http://referencetool.dfas.mil/reftool/vpoc1030$.startup.**

If the transaction is from a DSSN other than those listed in (scenario 4) in the above paragraph, the site must request authority to process a canceled account adjustment from DFAS Indianapolis Treasury Division. Obtain approval from the accounting activity prior to contacting Treasury Support Teams for closed account adjustments. See DFAS Reference Tool for FSN POCs. See the Treasury Support team and closed account adjustments POCs in Appendix 3. Do not post the transaction to your records without prior coordination and approval from DFAS-Indianapolis.

Treasury Division will not receive all Air Force, Navy, and State Department cross disbursement vouchers citing canceling appropriations prior to FY end. Upon receipt of these vouchers, Treasury Division will forward them off line on a manual CSCFA-110 report to the applicable accounting activity. Accounting activities should process these vouchers following the guidance in the above (scenarios 1-4).

When the accounting activity cannot clear a TBO or interfund because it is in the wrong appropriation, the procedures described in the above paragraph (scenarios 1-4) will apply. Remember that if the transaction is from DFAS-Columbus (DSSN 6469, 6422, or 6356), and you provide accounting reports for the appropriation cited, accept the transaction in to the appropriation listed on the RCS CSCFA-110 report even if that appropriation is incorrect. If you do not provide accounting reports for the appropriation cited, leave the transaction as uncleared. In both situations the accounting activity will initiate a contract reconciliation. See DFAS-IN Regulation 37-1, Chapter 19, paragraph 1903. In addition, there may be other instances of expenditure reporting errors affecting canceling appropriations. Treasury regulations allow for adjustments to canceled appropriations due to obvious clerical error of misclassified payments. Obtain approval from the Treasury Division for these adjustments.

Activities processing transactions against canceling appropriations through DCAS must ensure that all supplemental information is provided so that the receiving accounting activity can post the transaction prior to year end. Accounting activities must ensure they access Operational Data Store (ODS) to pull the transactions charged to fiscal stations they support.

You cannot cite canceled appropriations on disbursement and collection documents after September processing is completed. The DFAS-IN expenditure edit processes will convert the reported canceled appropriation transaction to suspense account 97F3875.0111/0222 and charge the submitting activity with the applicable error code. Charge disbursements that normally would have been charged to the canceled appropriation against an unexpired appropriation. Obtain unexpired funds from the fund manager. Credit collections received after the appropriation cancels to 97R3200.0001.

5 Treasury Reporting

Each accounting activity processing expenditure data must provide a Point of Contact (POC) for the reporting site and a telephone number where the POC can be contacted during year-end processing to Treasury Division. POCs must be available to answer/resolve file transfer, control/detail balancing, or edit problems after duty hours. It is essential that each POC be familiar with all report content and be available to assist in the review process. Provide the name of your POC to DDAESTA@dfas.mil by September 15, 2013.

5.1 Problem Disbursements

Accounting activities should research and record obligations for problem disbursements per the procedures in DoDFMR Volume 3, Chapter 11. Continue to coordinate with the fund holder to resolve issues.

During the last few weeks of the fiscal year, problem disbursements tend to increase. To prevent this from happening and to ensure we meet our problem disbursement reduction goals, we need a concerted effort from everyone.

Operational Data Store (ODS) is a tool for researching problem disbursements.

5.1.1 Condition 3 NULO

Submit the Condition 3 NULO report per the instructions in DFAS-IN 37-1 Regulation, Chapter 28, paragraph 281003, by midnight EDT, 4 October.

5.1.2 Problem Disbursement Do's and Don'ts

See Appendix 21 of Do's and Don'ts to minimize the creation of problem disbursements.

5.2 302 Report

Submit the RCS CSCFA-302/304 reports by 2 p.m. EDT, October 1st.

Review your monthly expenditure edit accepted and error reports to ensure transactions were properly processed and your staff is correcting errors in a timely manner. Clear all DELMAR errors in suspense by August 31st.

5.3 Timing Issues

Coordinate internally to ensure all documents are processed prior to cutoffs.

5.3.1 Defense Cash Accountability System (DCAS) and Intra-Governmental Payment and Collection System (IPAC)

Activities processing expenditure transactions through automated processes, such as the DCAS and IPAC, must ensure all transactions are entered in time to be posted by the accounting activity prior to year-end.

5.3.2 Intransits

Clear all transactions on a transmittal that will age over 30 days.

5.3.3 Unmatched Disbursements

Clear all transactions that will age over 120 days old. These transactions need to be obligated in accordance with the DoDFMR Volume 3, Chapter 11.

5.3.4 Unreconciled Input Data Report (UIDR)

Clear all UIDR balances over 60 days and provide spreadsheets for DSSN 5570 to the Directorate for Departmental Reporting, Treasury Division, for file maintenance not later than (NLT) August 22nd.

Canvas all UIDRs in August for unprocessed canceled year transactions.

5.4 Expenditure Reporting

Research and correct transactions currently appearing on the suspense history listing, MAPPER listing and existing status/command expenditure report (CER) discrepancies prior to September 30th of the current fiscal year for all appropriations.

Clear all status/CER variances, transactions appearing on the MAPPER listing and any suspense history related transactions for canceling year appropriations by September 30th of the current fiscal year.

5.5 Monthly Suspense Account Report (SAR)

This report provides corporate-level status of transactions in the budget clearing and deposit fund accounts that require research for proper disposition.

5.5.1 Data Submitted and Due Date

All activities, (e.g. DFAS-IN departmental level activities (for DA level accounts), DFAS field organizations, Army FAOs, and Defense Agencies will prepare this report. Due date is Oct 4, noon. MONTHLY SAR AND NARRATIVE REPORTS MUST BE ACCOMPANIED BY THE CERTIFICATION LETTER (ON LETTERHEAD) AND SIGNED BY THE DIRECTOR

OF ACCOUNTING OR DESIGNEE. THIS CERTIFICATION SHALL CONTAIN THE FOLLOWING NARRATIVE: “I CERTIFY THAT THE BALANCES SHOWN IN THE REPORT ARE ACCURATE, WERE OBTAINED FROM EXISTING RECORDS, AND EVIDENCE PROPER USE OF THE FUNDS ACCOUNTS.”

1. E-mail address for TI 21 reports: suspense.accts.ti21@dfas.mil
2. E-mail address for TI 97 reports: suspense.accts.ti97@dfas.mil

6 Working Capital Fund

Defense Working Capital Fund Accounting Report AR (M) 1307

Reference the DoDFMR, Volume 6A, Chapter 15. The total report package includes the following:

- Statement of Financial Position.
- Statement of Cash Flows.
- Statement of Operations. (Part I)
- Changes in Net Position (Part II)
- Cost of Goods Sold (Part III)
- Expenses (Part IV)
- Recoverable Operating Results (Part V)
- Capital Asset Program (Part VI)
- Inventory Management Report (Part VII)

Reconcile the statements to the Report on Budget Execution. Footnote mandatory lines and all abnormal balances. Provide a copy of the customer acceptance for each business area. Report amounts on the Defense Working Capital Fund Accounting Report (AR (M) 1307) in thousands of dollars.

Refer to paragraphs 7. 1.1, 7.1. 7.1.3, 7.1.4, 7.1.5for reporting of DWCF SF 133, SF 133-R, DWCF AR (M) 725, TROR, and MRD, respectively.

Appendices 12 through 19 list the edits, checks, and validations made on the remaining DWCF status reports.

7 Defense Agency General Fund

Provide your Departmental Reporting team leads for budget execution with the name and phone number of a person who is familiar with all aspects of the reports and can resolve any problems not later than September 15th.

7.1 Status Reporting

For reconciliation purposes, prepare Departmental reports AR (M) 1176/SF 133/SF 133-R, AR (M) 1002, AR (M) 725, and the Report on Receivables Due From the Public, at the fiscal year, basic symbol, and four position limit level. Submit the following status reports for year-end:

7.1.1 Report on Budget Execution–AR (M) 1176/SF 133/SF 133-R

Reference DoDFMR, Volume 6A, Chapter 4, Section 0403, and Office of Management and Budget (OMB) Circular No A-11, Part 4, Section 130. This report shows the status of budgetary resources and related financial information on a consistent basis, in practicable detail. Prepare this report for every appropriation receiving appropriated funds/ or reimbursable authority at the four-position limit level (two position limit level for WCF).

The heading of the report will show the DoD Component submitting the report, the title of the appropriation/fund, and the ending date of the period covered by the report. Number the report pages consecutively. Show the page number and number of pages in the basic report. Report all amounts in dollars and cents; do not round.

An authorized officer of the DoD Component submitting the report must sign the first sheet of the report in the space provided at the bottom.

The AR (M) 1002, AR (M) 725 and AR(M) 1307 report totals must reconcile to this report. Appendix 7 lists the validations that ODO AFS/BE Division makes on the report.

This report must reconcile to the General Ledger Trial Balance submitted for financial statement reporting (see paragraph 7.A, General Ledger Trial Balance Reporting).

7.1.2 Appropriation Status by Fiscal Year Program and Subaccounts – AR (M) 1002

Reference DoDFMR Volume 6A, Chapter 4, Section 0405. This report provides budget execution information at the lowest level of detail (budget activity code) with respect to obligation authority, for direct and reimbursable funds with the purpose statement from the DoDFMR.

Use a separate sheet for each appropriation/fund account, unless a report for an annual or multiple-year appropriation account consists of a few lines and there is sufficient space on a single sheet.

Amounts reported must agree with corresponding information shown on the Report on Budget Execution. Appendix 10 lists the validations performed on this report.

7.1.3 Report of Reimbursable Transactions – AR (M) 725

The requirement to submit the report to DFAS-IN is still in effect, as the information is used by those Defense Agencies that consolidate the Audited Financial Statements (AFS) and OUSD.

This report provides budget execution information with respect to reimbursements, in terms of their sources (source of reimbursement), and the fiscal year programs being executed. Submit this report for all appropriations with funded programs, including expired appropriations.

Accounting records maintained in accordance with the standards contained in the DoDFMR Volume 6A, Chapter 4, Section 0404, are the basis for reporting the applicable appropriation and fund accounts.

Amounts reported, in thousands, must agree with corresponding data shown on the related Report on Budget Execution. Appendix 11 lists the validations performed on the report.

7.1.4 Treasury Report on Receivables (TROR)

Prepare the reports in accordance with the DoDFMR, Volume 4, Chapter 3, Section 0306 and the Treasury Financial Manual.

The Report on Receivables Due from the Public provides advice to agency managers on the status of receivables and credit management efforts. Report all amounts in whole dollars. Analyze these accounts prior to preparing the report. It is very important that this report be submitted and that the amounts are accurate. The Report on Receivables Due from the Public is a requirement for all DoD Components to include the Defense Agencies. ODO AFS/BE Division is asking all accounting offices/activities supporting a Defense Agency to ensure that accurate public receivable information is submitted for each Defense Agency. If the reports are not submitted, or the amounts are not accurate, it creates differences between the public receivables reflected in the AFS and the budget execution reports.

- Accounting activities must prepare a consolidated schedule for each Defense Agency. Show all receivables on the consolidated schedule, including those due from foreign, State, and local governments. Prepare a memorandum to show amounts due the U.S. Government as a result of audits. Report the information by basic symbol and limit.

- Report all amounts representing public receivables due and payable as receivables, even if the amount is subject to change through administrative appeal or litigation.

7.1.5 Monthly Receivable Data (MRD)

Prepare the MRD in accordance with the DoD Financial Management Regulation, Volume 4, Chapter 3, Annex 2 and Accounting High Performing Organization (HPO) Standard Operating Procedure (SOP), where available.

The MRD is a monthly accounts receivable status that provides all consolidated field level accounts receivable data. The MRD ensures accountability of all accounts receivable and debt collection amounts. It also provides reconciliation with the Treasury Report on Receivables (TROR). Report all amounts in whole dollars. Analyze these accounts prior to preparing the report. It is very important that this report be submitted and that the amounts are both accurate and balanced. The MRD is a requirement for all DoD Components to include the Defense Agencies. Budget Execution Reports Division is asking all accounting offices/activities supporting a Defense Agency to ensure that accurate federal and public receivable information be reported. If it is not submitted, or the amounts are inaccurate, it creates differences between the MRD, AFS, and TROR. Inaccurate balances are returned to the submitter for correction and resolution. All balances must be equal between MRD, AFS and TROR. The same data reported on the MRD for public and intragovernmental accounts receivable should agree with the accounts receivable reported on both the AFS and the AR (M) 1176/SF-133 as well as the public receivables on the TROR. Any differences must be explained.

- Each MRD submitter must complete an MRD template for each reporting entity. The template must be submitted by basic symbol and limit. All receivables must be aged. All intragovernmental debtors/trading partners must be identified with aged debts owed.

- Each MRD submitter must complete the MRD Metrics Narratives for any status metrics as well as TROR narratives. This action is required to explain all reporting anomalies.

- Each MRD submitter must submit a certification letter signed by their director certifying the Metrics Narratives and Accounts Receivable balances reported on their MRDs.

ODO AFS/BE Division will prepare and submit a certification letter signed by our director in accordance with guidance from the Enterprise Solutions and Standards Accounts Receivable Office.

7.1.6 Program Budget Accounting System (PBAS)

Funds Distribution Information concerning PBAS will be provided in the PBAS Year-End Message which will be available in August at http://www.asafm.army.mil/fo/fod/yearend/yearend.asp.

7.2 Status of Approved Resources

Coordinate with the fund holder prior to recording obligations on behalf of the fund holder during the last two weeks of the fiscal year. Coordination must take place even if the dollar amount is within the authorized thresholds.

7.2.1 Obligations

Do not post obligations against Element of Resource (EORs) 4610, 4620, 4621, 4622, 4630, 4640, 4650, or 4660. The Debt Management teams will post the obligations to EOR 4601 after notifying the fund holder of the total amount to be obligated.

7.2.2 Negative Undelivered Orders

Undelivered Orders (UDOs) should not have a negative balance. Research and correct negative UDOs prior to submission of monthly reports. Footnote unresolved abnormal balances; describe the cause, corrective action being taken, and the expected date of correction. Contact the fund holder for footnote information and explanation.

7.2.3 Anticipated for Rest of Year, Without Advance – for unexpired accounts only

This is the amount of the current estimate of anticipated collections. No amount should be on this line on the September 30 report. The OMB must approve all exceptions.

7.3 Status of Reimbursements

7.3.1 Reimbursable Order Write Down

When both the performing and ordering activities utilize multi-year appropriations, and neither appropriation is expiring, do not write down the reimbursable order. If either the ordering or performing activity uses an appropriation (single or multi-year) which is expiring at the end of the fiscal year, you must write down the reimbursable order to the greater of obligations or earnings. Expiring and expired appropriation reimbursable orders must equal reimbursable obligations. For non-federal orders (reimbursable source code (RSC) 9**) that are paid in advance, it is not necessary to write down the reimbursable order unless the performer's funds are expiring.

7.3.2 Monthly Receivable Data

Prepare MRD in accordance with Enterprise Solutions and Standards guidance. The guidance can be found in the Accounts Receivable Project Folder on the ePortal.

8 Footnotes

8.1 Abnormal Balances

Abnormal balances may include specific appropriations and abnormal balances affecting the departmental-level reports until reports are compiled. Departmental Reporting expects to receive footnotes from the accounting stations for all abnormal balances for $1 million or more NLT October 6th. For smaller GF appropriations, accounting stations may be asked for footnotes for less than $1 million and all WCF abnormals, regardless of amount. Accounting stations should perform the analysis for all abnormal conditions that exist with their Status Reports and Expenditure Reports then take corrective action if necessary.

8.2 Footnotes Requirements

Footnotes should explain in detail:

- The **(name activity)** is causing the condition
- The appropriation, limit, budget activity, AMS or account, and month in which the abnormality occurred
- The amount
- The business event that caused the abnormal balance
- The actions being taken to resolve the abnormality
- The time frame of when the condition will be corrected

An example of acceptable footnote narrative:

> Activity reported a negative account payable in the amount of $$$ for 21 10/10 2020 account during the month of September 2010. The error was caused by the duplicated entry of a contractual disbursement that was erroneously processed in the Mechanization of Contract Administration Services (MOCAS) system. Correction of the error will be reflected on next month's report.

8.3 Unacceptable Footnotes

Vague or generic footnotes provided for abnormal balances are not acceptable. Examples of unacceptable footnotes are:

- Abnormal balance caused by an accounting error

- Disbursements exceed obligations
- Responsible activity has been notified. Research is being conducted.
- Abnormal balance caused by intransit, suspended or unsupported disbursements, or disbursements charged to the wrong appropriation at Treasury
- Abnormal balance is caused by undistributed disbursements being offset against payables

8.4 Required SF 133-R footnotes for WCF (See Appendix 15)

8.5 Required AR(M) 1307 footnotes for WCF (See Appendix 16)

9 General Ledger Trial Balance Reporting

9.1 Pre-Closing Submission

The accounting date must cite 0913 1011. Applicable general ledger accounts on the pre-closing trial balance must be in agreement with the status reports. Have status adjustments finalized as much as possible before submitting the pre-closing trial balance. Submit any further adjustments by email to the General Ledger POC 317-212-5559/699-5559. Call the General Ledger POC (see Appendix 1) when you have submitted your pre-closing general ledger file.

9.2 Validation Checks

Prior to submitting the year-end trial balances, accounting activities should apply the following validation check:

Identify and correct abnormal and duplicate balances in general ledger trial balances before submission. Examples of abnormal balances are credit balances in asset accounts and debit balances in liability accounts. Some abnormal balances are appropriate and do not require correction. However, all abnormal balances must be identified and explained in accompanying footnotes. Report abnormal balances in the following excel spreadsheet format:

Explanations Accompanying Trial Balances
Submitter:
APPROPRIATION: 97 08 0100.6034

GLAC	Abnormal Balance	Reason for Abnormal Balance
2111NF	789,345.02	Due to undistributed disbursements offset against payables. Posted to include disbursement reported after cut-off. Data will be worked and input against appropriate payable next reporting period.

For trial balance reporting on Annual and Multi-year Appropriations, ensure Accrued Unfunded Leave Liability account balances are in the current fiscal year appropriation. Also, ensure these account balances are transferred to the new fiscal year on the post closing (Oct 1) trial balances.

Ensure functional relationships between accounts (e.g., if reporting intra-governmental accounts receivable, do not submit an intra-governmental allowance for loss on accounts receivable). However, if reporting public accounts receivable, do submit an allowance for loss on public accounts receivable. If reporting property, plant and equipment, also report accumulated depreciation and depreciation expense for the reporting year.

When submitting pre-closing trial balances, report Fund Balance with Treasury and Unexpended Appropriations as of September 30th.

Reconcile the fiscal year-end proprietary trial balances to your September 30 certified budget execution reports prior to submission.

Ensure changes in assets, liabilities, and equity from FY 12 10 to FY 13 11 are accounted for in expense, revenue, gains, losses, or transfer accounts.

9.3 Year-End Process

Budgetary and proprietary trial balances must be in balance. Email any adjustments made to status report bottom line totals, after submission of the general ledger trial balances, to the appropriate general ledger POC within 48 hours after making the adjustment.

9.4 Post-Closing Submission

The accounting date must cite 0014 0012**.** Revenue, expense, accruals paid, and earnings collected GLACs must be zero. Inventory, accrued annual leave liability, and fixed asset general ledger accounts must have moved forward to the new fiscal year. Do not report trial balances for canceled appropriations. Call the General Ledger POC (see Appendix 1) when you have submitted your post-closing general ledger file.

9.5 Local POCs

Provide local General Ledger POCs by September 19th, to your General Ledger POC in Appendix 1. The POC provided may be contacted to help explain fluctuations identified on the year-end audited financial statements.

9.6 General Ledger Trial Balance Reporting

Defense Agencies and DFAS Central Sites must submit to DFAS Indianapolis, ODO AFS/BE Division**,** monthly general ledger trial balances. Report proprietary trial balances. If submitting in U.S. Standard General Ledger format, include attributes for critical data elements such as Federal, Non-Federal, Funded, Unfunded, etc. Report all amounts using dollars and cents with no decimals or commas. Right justify the amount field and use a minus (-) sign at the beginning of the amount field for credit amounts. Report the general ledger account code (GLAC) field left justified. Ensure the report is in balance prior to submission, and submit the electronic file using the following structure: Text File, ASCII, and Fixed Width. Do not report general ledger accounts with zero amounts. POC can be reached at 317-212-5559/5559.

Prior Period Adjustments. Trial balance reports, including prior period adjustments (GLAC 7400) are subject to request and approval per OUSD(C) guidance dated June 8th, 2003 to include the following:

Materiality is calculated against a materiality base.

Provide an adjustment package with sufficient documentation of the material error. Identify how and what was the cause, what the correct entry should have been. For example the prior period adjustment is:

Prior Period Adjustments:

Debit 740000	$100,000	
Credit 211100		$100,000

In the previous fiscal year the entry should have been:

Debit 612000	$100,000	
Credit 211100		$100,000

Also indicate that the prior period adjustment has been coordinated with the activity's auditors of the appropriate DoD Inspector General representative. Prior period adjustment packages must be coordinated through the DoD Agency-wide AFS Directorate and approved by the Office of Under Secretary of Defense (Comptroller) and in some cases, U. S. Treasury before inclusion in your general ledger trial balance submission and posting to the financial records. Submit the prior period adjustment package to the DoD Agency-wide AFS Directorate no later than 15 days before the end of the fiscal year. POC can be reached at 317-212-4165. Also contact the ODO AFS/BE Division if planning to submit a prior period adjustment package. POC can be reached at 317-212-7208/2620. If you submit prior period adjustments in your general ledger trial balance submission, you will be contacted for corrective action.

Further guidance for prior period adjustments can be found at: Statement of Federal Financial Accounting Standard Number 21: Reporting Corrections of Errors and Changes in Accounting Principles http://www.fasab.gov/listtbl.html, and Treasury Financial Manual Transaction Scenarios http://www.fms.treas.gov/ussgl.

Trial balances will be used to prepare the ODO General Funds AFS. In addition, we will use trial balances to prepare stand-alone financial statements for the Defense Advanced Research Projects Agency, the Missile Defense Agency, Chemical and Biological Defense Program, Defense Threat Reduction Agency, Tricare Management Activity, Services Medical Activity and the U.S. Special Operations Command. Also, the year-end trial balances (plus adjustments) will be used to report year-end Other Defense Organizations Balances to the Treasury via the Federal Agency Centralized Trial Balance System (FACTS) Module 1.

Federal Agency Centralized Trial Balance System (FACTS). ODO AFS/BE Division is responsible for reporting TI-97 Adjusted Trial Balances to the Department of the Treasury via FACTS. They will use the year-end trial balances as the basis for TI-97 FACTS reporting. However, Defense Agencies and DFAS Central Sites may submit adjustments to their trial balances. Submit adjustments based on Principal Staff Assistant review of TI-97 AFS to ODO AFS/BE Division by October 19th. Submit adjustments based on audit recommendations by October 18th. Submit the adjustments as journal entries to the general ledger. Identify the fiscal year, appropriation, and limit in the adjustments, and include supporting documentation. POC can be reached at 317-212-2620.

Intra-Governmental Elimination Reporting. Report all reimbursable activity performed by the Defense Agencies with other government entities. Reimbursable activity includes the performing activities (Seller) Accounts Receivables, Revenue (earnings), Advances from other government entities, (unearned revenue), and any Asset Transfer-In and/or Transfer-Out. Data must identify and report the receiving activity (Buyer) that generated the seller's receivables/earnings, and the amount reported in whole dollars and cents. Intra-governmental data required for reporting includes the following for each reimbursable account: Performing activities (seller-side) appropriation, Receiving activities, (buyer-side) appropriation and amount. The seller-side reimbursable activity amounts must agree with the amounts reported on the General Ledger Trial Balance, Report on Reimbursable Transactions, and the Report on Budget Execution for the same reimbursable accounts. POC can be reached at 317-212-5547.

10 Certifications and Statements

The accounting activity is responsible to submit the final year-end reports and a copy of the assurance statement at Appendix 4 to the allotment/allowance holder. The accounting activity is responsible for retaining the permanent assurance statement for audit purposes.

The allotment/allowance holder is the Agency Director or a designated representative (including the military equivalent) of a Defense activity who receives an allotment/allowance of funds. The Director can delegate in writing to a position or named individual and an alternate, if desired (Deputy Director or equivalent, Chief of Staff, or Director of Resource Management (DRM)/Comptroller). The allotment/allowance holder will certify the installation level reports using the statement at Appendix 5. The allotment/allowance holder is responsible for retaining for audit the permanent reports and accompanying certification statement, as well as any delegation of authority, IAW record retention requirements.

After certification by the allotment/allowance holder, the accounting activity will forward a copy of the installation level reports and assurance statements to the applicable Defense Agency or DFAS Site that will consolidate their installation level reports. Defense Agencies and DFAS Central Sites that prepare consolidated reports will provide a copy of the consolidated report and their assurance statement at Appendix 4 to Accounting Operations, DFAS Indianapolis, Departmental Reporting Directorate, Other Defense Offices, Audited Financial Statements/Budget Execution (ODO AFS/BE) Division, 8899 East 56th Street, Indianapolis, IN, 46249-1301. Accounting activities reporting Treasury Index (TI) 97 allotment information directly to DFAS-IN for consolidation will provide a copy of the report and their assurance statement at Appendix 4. All Defense Agencies, DFAS Central Sites, and Accounting Activities will retain for audit their assurance statements attesting to the reliability of the financial reports prepared.

The Accounting Activity Director (or the Senior Accountant) will attest to the accuracy and correctness of the individual account balances comprising the general ledger trial balance reports using the statement at Appendix 6**.** The accounting activity is responsible for retaining this statement for audit purposes.

The monthly Suspense Account Report (SAR) requires certification by the Director for Accounting, or designee as follows: "I certify that the balances shown in the report are accurate, were obtained from existing records, and evidence proper use of the fund accounts." Place the certification on letterhead stationery, include the fiscal station number (FSN), disbursing station symbol number (DSSN), POC name and phone number, and signature block of the Director for Accounting or designee. In addition, at the end of each quarter, include a certification statement by each client executive for the SAR and justification narratives. Electronic certification by E-mail (suspense.accts.ti21@dfas.mil and suspense.accts.ti97@dfas.mil) is preferred, however the certificates can be faxed by COB on the report due date. Contact your reporting POC for the current fax number.

The monthly Suspense Account Report (SAR) requires certification by the Director for Accounting, or designee as follows: "I certify that the balances shown in the report are accurate, were obtained from existing records, and evidence proper use of the fund accounts." Place the certification on letterhead stationery, include the fiscal station number (FSN), disbursing station symbol number (DSSN), POC name and phone number, and signature block of the Director for Accounting or designee. In addition, at the end of each quarter, include a certification statement by each client executive for the SAR and justification narratives. Electronic certification by E-mail (suspense.accts.ti21@dfas.mil and suspense.accts.ti97@dfas.mil) is preferred, however the certificates can be faxed by COB on the report due date. Contact your reporting POC for the current fax number.

11 Triannual Review of Commitments and Obligations

Fund holders, with assistance from accounting offices, will review commitment, obligation, accounts payable and accounts receivable transactions triannually. It is imperative that these reviews are accomplished IAW DoDFMR, Volume 3, Chapter 8, paragraph 0804.

12 Property Accounting

Ideally, property accountability systems automatically interface with general ledger accounting systems for financial reporting of inventory, general equipment, and real property. However, where a direct system interface is not present, obtain the financial inventory and personal property balances from the accountable property officers and post them to the applicable general ledger accounts, i.e., the 17** and 18** series, for trial balance reporting to Defense Agencies Indianapolis Operations, Audited Financial Statements.

Designated personnel at the accounting activities and accountable officers should be cognizant of significant changes in dollar amounts from the previous reporting period and be able to explain the reason for the change. Significant is considered to be any variance that exceeds plus or minus 10 percent of the previously reported balance. In addition, designated personnel should analyze general ledger account balances to determine if balances are abnormal, have the proper accounting classification, are properly reported to the correct general ledger account, and are accurate.

Obtain customer certifications attesting to the accuracy of amounts reported for property, plant and equipment, including inventory on feeder reports used in updating the fiscal year-end general ledger trial balance.

Certified property, plant and equipment, including inventory information must be reported in the Defense Departmental Reporting System Data Call Module (DDRS-DCM) by personnel assigned as the Defense Agencies POC. This data will be reported on the audited financial statements. The POC can be reached at 317-212-2674/2620.Certified property, plant and equipment, including inventory information must be reported in the Defense Departmental Reporting System Data Call Module (DDRS-DCM) by personnel assigned as the Defense Agencies POC. This data will be reported on the audited financial statements. The POC can be reached at 317-212-2674/2620.

13 Other Functional Activity Reporting

Current general ledger accounting systems generally do not properly account for certain functional reporting areas that fall within the requirements of financial reporting. In such cases, it is necessary to identify and post the correct balances. The other functional reporting activity includes the following:

- Inventory (GLAC 152*)
- Operating Materials and Supplies (GLAC 151*)
- Other Related Property (GLAC 159*)
- Environmental Liabilities and Restoration (GLAC 2995.*)
- Operating and Capital Leases
- Capital Lease Liabilities (GLAC 2940)
- Contingent Liabilities (GLAC 2920)

This information is provided by the Defense Agencies and must be recorded in the accountability systems and into the DDRS-DCM. The POC for the DDRS-DCM can be reached at 317-212-2674/2620.

14 Appendix 1 Report Due Dates for Defense Agencies

REPORT	DUE DATE	POC Phone
Uncleared TFO/TBO	1200 EST, October 2nd	317-212-5459 317-212-1253
Installation 112, 218, allotment ledger, DBT, 1058, misc allot rpts	2400 EST, October 2nd	317-212-5474 317-212-5627
DD Form 1176/SF 133, DAI/CABS/DDRSB GAFS_R_390 File - General Accounting and Finance System -Rehost (GAFS-R) non-allocated Air Force	1200 EST, October 5th	317-212-5474 317-212-5627
AR(M) 1002 BEX FILES GENERAL FUNDS (GF)	1200 EST, October 7th	317-212-5474 317-212-5627
AR(M) 725 BEX FILES GENERAL FUNDS (GF)	1200 EST, October 7th	317-212-5474 317-212-5627
Treasury Report on Receivables (TROR)	1200 EST, October 12th	317-212-7428 317-212-5588
Monthly Receivable Data (MRD)	1200 EST, October 8th	317-212-7428 317-212-5588
Year-End Gen Ledger Trial Balances & Supporting Notes	1800 EST, October 6th	317-212-2620 317-212-5559
Foreign Currency Fluctuation Reports DD 1506, DD 1761 Mil Pay DD 1506, DD 1761 O&M	1200 EST, October 5th October 31st	317-212-6780 317-212-5474
Problem Disbursement Report	1800 EST, October 4th	317-212-1253 317-212-6763
DWCF SF 133 and SF 133-R	1600 EST, October 8th	317-212-5514 317-212-1076
DWCF AR(M) 1307	1600 EST, October 8th	317-212-5514 317-212-1076
DWCF AR(M) 725	1600 EST, October 8th	317-212-5514 317-212-1076
302 Report (Receipt of Report)	1800 EST, October 1st	317-212-6350
304 Report	1800 EST, October 1st	317-212-5190
1061 (Interfund Billing)	1800 EST, October 1st	317-212-4585 317-212-1151
Interfund processing for DAASC summary billing records	1800 EST, October 1st	317-212-4585 317-212-1151
Intragovernmental Elimination Data Call	2400 EST, October 6th	317-212-5547 317-212-5552
Recording PP&E and Other Functional Reporting Areas in DDRS DCM	2400 EST, October 4th	317-212-2078
Monthly Suspense Account Report (SAR) and Narrative reports (Must Be Accompanied by the Certification Letter)	1200 EST, October 4th	317-212-5532

15 Appendix 2 Report Due Dates for DFAS Centers

REPORT	DUE DATE	POC Phone Number
DD Form 1176/SF 133	1200 EST, October 6th	317-212-5474 317-212-5627
AR(M) 1002	1200 EST, October 7th	317-212-5474 317-212-5627
AR(M) 725	1200 EST, October 7th	317-212-5474 317-212-5627
Treasury Report on Receivables (TROR)	1200 EST, October 8th	317-212-7428 317-212-5588
Monthly Receivable Data (MRD)	1200 EST, October 8th	317-212-7428 317-212-5588
Year-End Gen Ledger Trial Balances & Supporting Notes	1800 EST, October 6th	317-212-2620 317-212-5559
DD 1506, DD 1761	1200 EST, October 27th	317-212-6780 317-212-5474
Problem Disbursement Report	1800 EST, October 4th	317-212-5532 317-212-5942
DWCF SF 133	1600 EST, October 8th	317-212-5514 317-212-1076
DWCF AR(M) 1307	1600 EST, October 8th	317-212-5514 317-212-1076
DWCF AR(M) 725	1600 EST, October 8th	317-212-5514 317-212-1076
302 Report (Receipt of Report)	1800 EST, October 1st	317-212-6350 317-212-5190
304 Report	1800 EST, October 1st	317-212-5190 317-212-6350
1061 (Interfund Billing)	1800 EST, October 1st	317-212-4585 317-212-1151
Interfund processing for DAASC summary billing records	1800 EST, October 1st	317-212-4585 317-212-1151
Monthly Suspense Account Report (SAR) and Narrative reports (Must Be Accompanied by the Certification Letter)	1200 EST, October 6th	317-212-5532
Intragovernmental Elimination Data Call	2400 EST October 6th	317-212-5547 317-212-5552

16 Appendix 3 Points of Contact Treasury Support Teams/Accounting Procedures/Fiscal Code/General Ledger Trial Balance Reporting

Functional Duties	COMMERCIAL/DSN
Treasury File (SOT/SOIF)	317-212-5781/699-5781 317-212-5140/699-3217
Uncleared IF *Departmental Level (Installation Level to Spt Teams)	317-212-4585/699-4585 317-212-5427/699-1151
Balance Forward Loads-Other Svcs	317-212-5140/699-3217 317-212-5781/699-5781
Year-end JV-Close Outs	317-212-5176/699-5176 317-212-5140/699-3217
Monitor Closed Account Adjustments	317-212-2431/699-2431 317-212-4772/699-4772
302 Receipt of Report 304 Receipt of Report	317-212-6350/699-6350 317-212-5190/699-5190

POINTS OF CONTACT
ACCOUNTING PROCEDURES

SUBJECT	COMMERCIAL/DSN
Reports	317-212-3380/699-3380 317-212-8721/699-8721

Appendix 3 (continued)

POINTS OF CONTACT
FISCAL CODE PROCEDURES

SUBJECT	COMMERCIAL/DSN
DoD Appropriations (except AWCF and BRAC), SODPs	317-212-5880/699-5880
FSNs, DSSNs, FCAs	317-212-3071/699-3071
EORs, MDEPs, OAs, ROCs, AWCF	317-212-4603/699-4603
BRAC	317-212-4077

POINTS OF CONTACT
GENERAL LEDGER TRIAL BALANCE REPORTING

SUBJECT	COMMERCIAL/DSN
Audited Financial Statements	317-212-5559/699-5559 317-212-2620/699-2620
File Transfer Protocol	317-212-5474/699-5474 317-212-5627/699-5627
Trial Balance Reporting	317-212-5559/699-5559 317-212-2620/699-2620

17 Appendix 4 Assurance Statement

(LETTERHEAD)
ASSURANCE OF YEAR-END FINANCIAL REPORTS
SEPTEMBER 30, XXXX

(LIST OF BASIC SYMBOL & LIMITS BEING CERTIFIED)

I hereby attest that the information reported, based on transactions received, is a complete, consistent, and verifiable compilation of amounts contained in official accounting records and agrees with the General Ledger Trial Balance. The information is presented fairly in conformity with generally accepted DoD accounting procedures, applicable regulations and governing laws. Any adjustments made are accurate and proper.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF ASSURING OFFICIAL)
TITLE: (TITLE OF POSITION)

EXPLANATION
THIS ASSURANCE STATEMENT IS FOR USE BY THE ACCOUNTING ACTIVITY TO THE ALLOTMENT HOLDER AND AGENCIES PREPARING THEIR CONSOLIDATED REPORTS. IT IS ALSO FOR USE BY AGENCIES PREPARING CONSOLIDATED REPORTS AND INSTALLATIONS UNDER DIRECT REPORTING TO DEFENSE AGENCIES, BUDGET EXECUTION.

18 Appendix 5 Allotment Holder Certification Statement

(LETTERHEAD)
CERTIFICATION OF YEAR-END FINANCIAL REPORTS
SEPTEMBER 30, XXXX

(LIST OF BASIC SYMBOL & LIMITS BEING CERTIFIED)

I hereby certify that the amounts shown in this report are correct. All known transactions meeting the criteria of 31 U.S.C. 1501 (A) have been obligated and are so reported.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF CERTIFYING OFFICIAL)
TITLE: (TITLE OF POSITION)

EXPLANATION
THIS CERTIFICATION IS FOR USE BY ALLOTMENT HOLDERS TO CERTIFY THEIR ALLOTMENT REPORTS

19 Appendix 6 General Ledger Assurance Statement

(LETTERHEAD)
ASSURANCE OF GENERAL LEDGER TRIAL BALANCE
SEPTEMBER 30, XXXX

I hereby attest, based on transactions received, that the general ledger trial balances are correct and agree with the certified status reports. Balances are supported by subsidiary records for all budgetary, asset, liability, equity, revenue and expense accounts. The general ledger trial balances have been reconciled to appropriate subsidiary ledgers, as required.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF ASSURING OFFICIAL)
TITLE: (TITLE OF POSITION)
ADDRESS AND TELEPHONE NUMBER

(LIST OF BASIC SYMBOLS & LIMITS BEING PROVIDED)

EXPLANATION
THIS ASSURANCE STATEMENT WILL BE SIGNED BY THE ACCOUNTING ACTIVITY. GENERAL LEDGER TRIAL BALANCES WILL BE SUBMITTED DIRECTLY FROM THE ACCOUNTING ACTIVITY TO DEFENSE AGENCIES - INDIANAPOLIS OPERATIONS, AUDITED FINANCIAL STATEMENTS DIVISION.

20 Appendix 7 Checklist for DD Form 1176 Report on Budget Execution Balances Brought Forward

Make sure all balances brought forward from the previous year remain the same.

Current Line	=	September 30 Balances Brought Forward
Line 2A	=	Line 8 (Total Unobligated Balances Available) plus Line 9 (Total Unobligated Balances Not Available)
Line 11A	=	Line 13A (Total Gross Unpaid Obligations)
Line 11B	=	Line 13B (Total Uncollected Reimbursable Orders)
Line 11	=	Line 13 (Total Obligation Balance, Net)
Line 15C	=	Line 15A (Net Accounts Payable, EOP)

Edit Checks Performed:

Department
Appropriation
Line Number
Accounting Date
Submitter

Validation Checks Performed:

Current Year Lines Positive - 3A, 3B, 14A, 14B
Prior Year Lines Positive - 4A, 4B
All Years Positive - 7A, 7B, 8A, 8D, 13A1, 13A2, 13B1, 13B3
Line 13B3 > Line 13B2
All Years Negative - Lines 13A3, 13B2
Line 6 > Line 7
Line 6 = Line 10
Lines 11A + 7 - 4 - 14A = Line 13A
Sep 30 (Line 13B1 + Line 13B2) plus Current year (Line 3A - Line 14B) = Line 13B1 - 13B2
Sep 30 Line 13B3 + Current Year Line 3B = Current Year Line 13B3
Lines 13A2 + 13A3 - 13B1 - 13B2 = Line 15A
Line 3C = 0 No amount should be on this line for expired years
Line 9A = 0

21 Appendix 8 Checklist for SF Form 133 Report on Budget Execution Balances Brought Forward

Make sure all balances brought forward from the previous year remain the same.

Current Line	=	September 30 Balances Brought Forward
Line 1A	=	Line 9 (Unobligated balance) plus Line 10 (Unobligated balances not available)
Line 12A1 Line 12B1	= = =	Line 18A (Obligated balance, net, end of period Unpaid obligations) Line 18B (Obligated balance, net, end of period Uncollected customer payments from Federal sources)

Edit Checks Performed:

Department
Appropriation
Line Number
Accounting Date
Submitter

Validation Checks Performed:

Current Year Lines Positive - 3
Prior Year Lines Positive - 2
All Years Positive – 8, 9, 10, 13, 18A, 19A
All Years Negative – 5, 6, 14, 16, 18B, 19B
Line 7 > Line 8
Line 7 = Line 11
Line 3D3 = 0 No amount should be on this line for expired years
Line 9A2 = 0
Line 9A3 = 0
Line 12A1 + 8 – 2 – 19A = Line 18A
Line 12B1 +/- 3(net) – 19B = Line 18B
Line 8 = 13
Line 14 = 19A (opposite sign)
Line 16 = 2A (opposite sign)
Line 17 = 3D1b + 3D2b + 3D5b (opposite sign)

22 Appendix 9 Checklist for SF 133 Realigned Report on Budget Execution

Make sure all balances brought forward from the previous year remain the same.

Current Line	=	September 30 Balances Brought Forward
Line 1000	=	Lines 2201 through 2203 + Lines 2301 through 2303 + Lines 2401 through 2403
Line 3000	=	Lines 3000 +/- 3001 + 2004 + 2104 – 1021 + 3030 + 3031 – 4020
Line 3060	=	Lines 3010 +/- 3011 – 1700 – 1031 + 3080 + 3081 + 4060 - 4040

Edit Checks Performed:

Department
Appropriation
Line Number
Accounting Date
Submitter

23 Appendix 10 Checklist for AR (M) 1002 Appropriation Status by FY Program and Subaccounts Report

AR(M) 1002 REPORT	DD FORM 1176 REPORT
Column C (Funds available for Oblig in CFY)	Line 6 minus Line 4
Column D (Avail for Oblig to End of Qtr)	Line 7 plus Line 8 minus Line 8B
Column E (CFY Obligations)	Line 7 minus Line 4
Column F (Unliq Obligs brought forward/transferred)	Line 11A
Column G (CFY Disbursements)	Line 14A
Column H (Unliq Obligs, EOP)	Line 13A
Column I (Total Unoblig Balance)	Line 8 plus Line 9
Are Columns H and I positive?	
Column I should be greater than Column J	
No credit amounts in Columns E & G for current year	
Column F Advance equals 30 Sep Column H	
Column B equals 30 Sep Column B plus or minus current year funding and/or order changes	
Column C equals 30 Sep Column I plus or minus current year funding and/or order changes	
Column H (Advances section)	Line 13A3

Edit Checks Performed:

- Department
- Appropriation/Budget Activity Code (BAC)
- Accounting Date
- Submitter

Appendix 10 (Continued)

CHECKLIST FOR
AR(M) 1002 -- APPROPRIATION STATUS BY FY PROGRAM AND SUBACCOUNTS REPORT

AR(M) 1002 REPORT	SF FORM 133 REPORT
Column C (Funds available for Oblig in CFY)	Line 7 minus Line 2 (no recoveries in current year)
Column D (Avail for Oblig to End of Qtr)	Line 7 OR (LINES 8=9=10)
Column E (CFY Obligations)	Line 8 minus Line 2
Column F (Unliq Obligs brought forward/transferred)	Line 12A1
Column G (CFY Disbursements)	Line 19A
Column H (Unliq Obligs, EOP)	Line 18A
Column I (Total Unoblig Balance)	Line 9 plus Line 10C
Are Columns H and I positive?	
Column I should be greater than Column J	
No credit amounts in Columns E & G for current year	
Column F Advance equals 30 Sep Column H	
Column B equals 30 Sep Column B plus or minus current year funding and/or order changes	
Column C equals 30 Sep Column I plus or minus current year funding and/or order changes	
Column H (Advances section)	Footnote

Edit Checks Performed:

Department
Appropriation/Budget Activity Code (BAC)
Accounting Date
Submitter

Appendix 10 (Continued)

CHECKLIST FOR
AR(M) 1002 -- APPROPRIATION STATUS BY FY PROGRAM AND SUBACCOUNTS REPORT

AR(M) 1002 REPORT	SF FORM 133 Realigned
Column C (Funds available for Oblig in CFY)	Line 1910 minus Line 1021 (no recoveries in current year)
Column D (Avail for Oblig to End of Qtr)	Line 1910
Column E (CFY Obligations)	Line 2001 + 2002 + 2003 + 2101 + 2102 + 2103
Column F (Unliq Obligs brought forward/transferred)	Line 3100 - 3060
Column G (CFY Disbursements)	Line 4010 + 4011 + 4100 + 4101
Column H (Unliq Obligs, EOP)	Line 3050
Column I (Total Unoblig Balance)	Line 2201 + 2202 + 2203 + 2301 + 2302 + 2303 + 2401 + 2402 + 2403
Are Columns H and I positive?	
Column I should be greater than Column J	
No credit amounts in Columns E & G for current year	
Column F Advance equals 30 Sep Column H	
Column B equals 30 Sep Column B plus or minus current year funding and/or order changes	
Column C equals 30 Sep Column I plus or minus current year funding and/or order changes	
Column H (Advances section)	Footnote

Edit Checks Performed:

Department
Appropriation/Budget Activity Code (BAC)
Accounting Date
Submitter

24 Appendix 11 Checklist for AR (M) 725 Report on Reimbursements

AR(M) 725 REPORT	DD FORM 1176 REPORT
Column B (Brought forward Receivables)	30 Sep Line 13B1
Column C (Brought forward Unfilled Orders)	30 Sep Line 13B3
Column D (Total Reimbursements Anticipated)	Line 3
Column E (Total Reimbursements Earned)	Line 3A
Column F (Change in Unfilled Customer Orders)	Line 3B
Column G (Anticipated Orders)	Line 3C
Column H (Collections)	Line 14B
Column I (Reimbursements Receivable, EOP) should not record balances in USSGL 4251 (Reimbursements and Other Income Earned – Receivable) when agreements with Nonfederal sources are not accompanied by an advance.	Line 13B1
Column J (Unfilled Customer Orders, EOP) should not record balances in USSGL 4221 (Unfilled customer orders without an advance , agreements with Nonfederal sources must be accompanied by an advance)	Line 13B3
Are all amounts in current year positive, except undistributed?	
Is total of Column I positive, except undistributed?	
Is the total of Column J positive?	

Edit Checks Performed:

Department
Appropriation/Reimbursement Source Code (RSC)
Accounting Date
Submitter

Appendix 11 (Continued)

CHECKLIST FOR
AR(M) 725 -- REPORT OF REIMBURSABLE TRANSACTIONS
(REIMBURSEMENTS)

AR(M) 725 REPORT	SF FORM 133 REPORT
Column B (Brought forward Receivables)	30 Sep Col I of 725
Column C (Brought forward Unfilled Orders)	30 Sep Col J of 725
Column D (Total Reimbursements Anticipated)	Line 3D
Column E (Total Reimbursements Earned)	Line 3D1
Column F (Change in Unfilled Customer Orders)	Line 3D2
Column G (Anticipated Orders)	Line 3D3 SHOULD BE ZERO AT 30 Sep
Column H (Collections)	Line 19B
Column I (Reimbursements Receivable, EOP) should not record balances in USSGL 4251 (Reimbursements and Other Income Earned – Receivable) when agreements with Nonfederal sources are not accompanied by an advance.	Supplemental Line 1
Column J (Unfilled Customer Orders, EOP) should not record balances in USSGL 4221 (Unfilled customer orders without an advance , agreements with Nonfederal sources must be accompanied by an advance)	Supplemental Line 2
Are all amounts in current year positive, except undistributed?	
Is total of Column I positive, except undistributed?	
Is the total of Column J positive?	
No Non-Fed Accounts Receivable or Unfilled Orders without approved exception from OUSD/OMB/U S Treasury	

Edit Checks Performed:

- Department
- Appropriation/Reimbursement Source Code (RSC)
- Accounting Date
- Submitter

25 Appendix 12 DWCF Checklist for SF 133 Report on Budget Execution and Balances Brought Forward

Make sure all balances brought forward from the previous fiscal year-end remain the same.

September 30 (PY) SF 133 Ending Balances	=	CY SF 133 Beginning Balances
Line 9 (Unobligated Balance) (plus) **Line 10 (Unobligated Balance Not Avail)**	=	**Line 1A (Unobligated Balance Brought Forward)**
Line 18A (Unpaid Obligations)	=	**Line 12A1 (Unpaid Obligations, Brought Forward, Oct 1)**
Line 18B (Uncollected customer Payments from Federal Sources	=	**Line 12B1 (Uncollected Customer Payments from Federal Sources Brought Forward, Oct 1)**
Line 18 (Obligated Balance, Net, End of Period)	=	**Line 12 (Obligated Balance, Net)**

Validation Checks Performed**:**

Line 2 = Positive
Line 3C (Contract Authority) = Positive
Line 3C credits should be eliminated as follows:

a. For Stock Fund: Eliminate Line 3C and offset as a debit to Line 6D

b. For Non-Stock Fund: Eliminate Line 3C and offset as a debit to Line 9A1.

Line 3D3 = Zero:

Line 3D3 credits should be eliminated and written off as a credit to Line 6D

Line 3D2A = Line VI of SF 133 Supplemental

Line 6A thru 6F = Credits

Line 7 = Line 11

Line 7 > Line 8

Line 8 = Line 13

Lines 8A, 8B, 18A = Debits

Line 9A2 = zero

Line 9A3 = zero

Line 14 = Line 19A (in opposite signs)

Line 16 = Line 2A (in opposite signs)

Line 17 = Line 3D1b + 3D2b + 3D5b (in opposite signs)

Lines 12 through 17 = Line 18

Line 18A = Supplemental Lines 3 + 4

Line 18A is a debit

Line 18B = Supplemental Lines 1 + 2

Line 18B = Credit

Appendix 12 (Continued)

DWCF CHECKLIST FOR SF 133
REPORT ON BUDGET EXECUTION BALANCES BROUGHT FORWARD (Continued)

- Line 2 (Recoveries)
+ Line 8 (Obligations)
- Line 19A (Gross Outlays)
+ Line 15A (Actual Transfers, Unpaid Obligations)
+ Line 12A2 (Adjustment to Unpaid Obligations, Brought Forward, October 1)
+ 30 Sep Line 18A Gross Unpaid Obligations (or CY 12A1)
= Line 18A (Gross Unpaid Obligations)

+ Supplemental Line 3 (Undelivered Order)
+ Supplemental Line 4 (Accounts Payable)
= Line 18A (Gross Unpaid Obligations0

+ Line 3D1 (Earned)
+ Line 3D2 (Collected)
+ Line 19B (Offsetting Collections)
+ (Actual Transfers, Accounts Receivable Transfer)
+ Line 12B2 (Adjustment to Uncollected Customer Payments from Federal Sources, Brought Forward, October 1)
+ 30 Sep Line I (Accounts Receivable)
= Supplemental Line 1 (Accounts Receivable)

+ Line 3D (Spending Authority from Offsetting Collections (gross))
- Line 3D1 (Earned)
- Line 3D2a (Advance Received)
- Line 3D3 (Anticipated for Rest of Year, Without Advance)
+ (Actual Transfers, Unfilled Customer Orders)
+ 30 Sep Line II (Unfilled Customer Orders from Federal Sources)
= Supplemental Line 2 (Unfilled Customer Orders from Federal Sources)

+ Supplemental Line 1 (Accounts Receivable)
<u>+ Supplemental Line 2 (Unfilled Customer Orders from Federal Sources)</u>
= Line 18B (Uncollected Customer Payments from Federal Sources)

26 Appendix 13 DWCF AR(M) 725 Report of Reimb Transaction

REPORT ON REIMBURSEMENTS		**Acct Rpt(M)725**
DOD COMPONENT DFAS-CO-ACA	PERIOD ENDING: September 30, 2010	APPROPRIATION: DWCF 97X4930.

	(a)DESCRIPTION		NEW ORDERS AND REIMBURSEMENTS					BALANCE AS OF EOP		CUMULATIVE REIMB
	BALANCE,1 OCT		REIMBURSEMENTS		CHANGE IN UNFILLED	ANTICIPATED ORDERS				
		UNFILLED	TOTAL						UNFILLED	ANTICIPATED
LIMIT	REIMBURSEMENTS	CUSTOMER			CUSTOMER	FOR REST	REIMBURSEMENTS	REIMBURSEMENTS	CUSTOMER	FROM
TYPE	RECEIVABLE	ORDERS	ANTICIPATED	EARNED	ORDERS	OF YEAR	(COLLECTED)	RECEIVABLE	ORDERS	INCEPTION
	b	c	d	e	f	g	h	i	j	k
FED SOURCES										
REIMB										
UNDIST										
UNEARN										
NON FEDERAL SOURCES										
REIMB										
UNDIST										
UNEARN										
TOTAL										

27 Appendix 14 DWCF Checklist for Report of Reimbursable Transactions

AR(M) 725 REPORT	SF FORM 133 REPORT
Column B (Brought forward Receivables)	30 Sep Supplemental Line 1.
Column C (Brought forward Unfilled Orders)	30 Sep Supplemental Line 2.
Column D (Total Reimbursements Anticipated)	Line 3D
Column E (Total Reimbursements Earned)	Line 3D1
Column F (Change in Unfilled Customer Orders)	Line 3D2
Column G (Anticipated Orders)	Line 3D3 SHOULD BE ZERO AT 30 Sep
Column H (Collections) (Unearned Revenue Portion)	Line 3D2a
Column H (Collections) (Without Advance Portion)	Line 3D1a
Column H (Collections) (Total)	Line 19B
Column I (Reimbursements Receivable, EOP)	Supplemental Line 1
Column J (Unfilled Customer Orders, EOP)	Supplemental Line 2
Is total of Column I positive, except undistributed?	
Is the total of Column J positive?	
No Non-Fed Accounts Receivable or Unfilled Orders without approved exception from OUSD/OMB/U S Treasury	

Validation Checks Performed**:**

Accounts Receivable Proof:
Col b (Reimb Rec BFWD) + Col e (Earned) – Col h (Collected [Without Advance]) – SF 133 Line 15.B (A/R Transfer) = Col i (Reimbursable Receivable EOP)

Unfilled Customer Orders Proof:
Col c (Unfilled Customer Orders BFWD) + Col d (Total Anticipated) – Col e (Earned) – Col g (Anticipated Orders for Rest of Year) – Col h (Collected [Unearned Revenue]) – SF 133 Line 15.B (A/R Transfer) = Col j (Unfilled Customer Orders EOP)

28 Appendix 15 SF 133-R footnotes for WCF.

1. At a minimum, the SF 133-R footnotes should contain the following information:

- Situations Requiring DFAS-HQ and/or OUSD(C) Action or Guidance
- Abnormal Situations under Investigation/Correction by Reporting DFAS Center
- Significant Events
- Additional Information and Explanatory Material
- Line 1100, Appropriation (disc.)
- Line 1130, Appropriations Permanently Reduced (disc.) (-)
- Contract Authority

Contract Authority Consists of:

		Operating Authority		Capital Authority		Total Contract Authority
Estimated Authority	$	##.##	$	##.##	$	##.##
Realized Authority		##.##		##.##		##.##
Contract Authority	$	##.##	$	##.##	$	##.##

Contract Authority per Annual Operating Budget	$	##.##
Recoveries of Prior Year Unpaid Obligations (1021)		##.##
Recoveries of Prior-Year Paid Obligations		##.##
Contract Authority per Schedule	$	##.##

Per OUSD(C) guidance, prior year contract authority recovered in the current year is automatically reapportioned.

- **Unobligated Balance Currently Available**
  Line 2201, Apportioned, Available in the Current Period includes estimated contract authority. Line 2301, Exempt from Apportionment, Available in the Current Period includes obligation authority supported by customer orders.

Line 3050, Unpaid Obligations, End of Year (gross):

Delivered Orders, Unpaid	$	##.##
Undistributed Disbursements, Cumulative		##.##
Undelivered Orders		##.##
Line 3050, Unpaid Obligations, End of Year (gross)	$	##.##

The Undistributed Disbursements from above SF 133-R Unpaid Obligations Footnote Table must match the Undistributed Disbursements from the AR(M) 1307 Accounts Payable Footnote Table.

Line 3090, Uncollected Customer Payments from Federal Sources, End of Year

Unfilled Customer Orders from Federal Sources	$	##.##
Accounts Receivable from Federal Sources		##.##
Undistributed Collections, Cumulative		##.##
Line 3090, Uncollected Customer Payments from Federal Sources, End of Year	$	##.##

The Undistributed Collections from above SF 133-R Uncollected Customer Payments Footnote Table must match the Undistributed Collections from the AR(M) 1307 Accounts Receivable Footnote Table.

- **Funds Disbursed and Funds Collected**
  The DOD Financial Management Regulation, Volume 11B, Chapter 70, AR 1307, reporting requirements include the standard AR 1307 footnotes for undistributed disbursements and undistributed collections.

Funds Disbursed per Activity Records	$	##.##
Undistributed Disbursements, Current Year		##.##
Total Current Year Outlays		##.##
Line 4010, Outlays from New Discretionary Authority		##.##
Line 4011, Outlays from Discretionary Balances		##.##
Line 4020, Total Outlays, Gross (disc.)	$	##.##

Funds Collected per Activity Records	$	##.##
Undistributed Collections, Current Year		##.##
Line 4040, Offsets against Gross Budget Authority and Outlays (disc.) (total)	$	##.##

- Any other customer directed notation

29 Appendix 16 AR(M) 1307 footnotes for WCF.

1. As a minimum, footnotes should contain the following information:

- **Status of Customer Acceptance**
- **S**ituations Requiring DFAS-HQ and/or OUSD(C) Action or Guidance
- Abnormal Situations Under Investigation/Correction by Reporting DFAS Center
- Additional Information and Explanatory Material
- Statement of Financial Position
- **Line 3, Accounts Receivable**

	(1) Accounts Receivable per Activity Records	(2) Adjustment for Undistributed Collections	(3) Allowance for Estimated Uncollectibles	(4) Net Amount Due
Intra-Gov't	$ ###	###	###	$ ###
Gov't	###	###	###	###
A/R Net	$ ###	###	###	$ ###

The Undistributed Collections from above AR(M) 1307 Accounts Receivable Footnote Table must match the Undistributed Collections from the SF 133-R Uncollected Customer Payments Footnote Table.

- **Line 10, Other Assets**
-
- **Line 12.a., Accounts Payable**

	(1) Accounts Payable per Activity Records	(2) Adjustment for Undistributed Disbursements	(3) Net Amount Owed
Intra-Gov't	$ ###	###	$ ###
Gov't	###	###	###
A/P Net	$ ###	###	$ ###

The Undistributed Disbursements from above AR(M) 1307 Accounts Payable Footnote Table must match the Undistributed Disbursements from the SF 133-R Unpaid Obligations Footnote Table.

- **Line 12.h., Other Liabilities**
- **Line 13, Liabilities Not Covered by Budgetary Resources**
- **Other Revenues and Financing Sources**
- **Prior Period Adjustments**
- **Part V, line 2.f., Other Approved Gains and Losses**

30 Appendix 17 DWCF Checklist for SF 133 Report on Budget Execution-Realigned and Balances Brought Forward.

At the beginning of the year, each of the departmental files needs to be updated with Prior year (September) balances. These are used to verify the current year SF133-R within each business area. Update the following by business area within the SF133-R report:

+ September 30th 2201 thru 2203 Apportioned
+ September 30th 2301 thru 2303 Exempt from Apportionment
+ September 30th 2401 thru 2403 Unapportioned
= October 1st 1000 Unobligated Balance Brought forward, October

+ September 30th 3000 Unpaid obligations, brought forward, October 1 (gross)
+ September 30th 2004 Direct obligations (total)
+ September 30th 2104 Reimbursable obligations (total)
- September 30th 1021 Recoveries of prior year unpaid obligations (unobligated balances)
+ September 30th 3030 Unpaid obligations transferred to other accounts (-)
+ September 30th 3031 Unpaid obligations transferred from other accounts (-)
- September 30th 4020 Total outlays, gross
= September 30th 3050 Unpaid obligations, end of year (gross)
= October 1st 3000 Unpaid obligations, brought forward, October 1 (gross)

+ September 30th 3060 Uncollected customer payments, brought forward, Oct 1 (-)
- September 30th 1700 Collected (disc.)
- September 30th 1031 Refund & recovery temp precluded fr oblig (special &trust fund)(unoblig bal)(-)
+ September 30th 3080 Uncollected customer payments from Federal sources transferred to other accounts
+ September 30th 3081 Uncollected customer payments from Federal sources transferred from other accounts
+ September 30th 4060 Additional offsets against budget authority only (disc.)(total)
- September 30th 4040 Offsets against gross budget authority and outlays (disc.) (total)
= September 30th 3090 Uncollected Payments, Federal Sources, end of year
= October 1st 3060 Uncollected customer payments, brought forward, Oct 1 (-)

+ September 30th Beginning Contract Authority
- September 30th 1025 Unobligated balance of Contract Authority Withdrawn
- September 30th 1137 thru 1139 Appropriations Applied
+ September 30th 1600 Contract Authority
+ September 30th 1727 thru 1728 Liquidation
- September 30th 1826 Liquidation
= September 30th Ending Contract Authority
= October 1st Beginning Contract Authority

+ September 30th Beginning Cash
+ September 30th 1100 -1121 + 1130 – 1135 + 1170 – 1174 + 1200 – 1236 + 1270 - 1273 Appropriation
+ September 30th 1010 – 1013; 1022 – 1024; 1510 – 1522+ 1610 – 1611+1620 – 1622+1710 – 1711+ 1720 - 1726 +1810 – 1811 + 1820 – 1825 + 3030 – 3031 + 3080 - 3081 Non Expenditure Transfers
- September 30th 4190 Net Disb
= September 30th Ending Cash
= October 1st Beginning Cash

Validation Checks Performed:

Line 1500 + 1600 = AOB C A – Line 1025
Line 1700 Positive
Line 1800 Positive
Line 1910 = Line 2500
Lines 2001 - 2003; 2101 - 2103 = Lines 3010; 3011
No Category A Obligations - Direct (Line 2001)
No Category A Obligations - Reimbursable (Line 2101)
Lines 1700 + 1800 + 2004 + 2104 >= 0
Line 2004 Positive
Line 2104 Positive
Line 3020 = Line 4010; 4011; 4100; 4101
Line 3040; 3041 = Line 1021
Line 3050 = Lines 3000 thru 3041
Lines 3060 - 3081 = Line 3090
Line 3070; 3071 = Lines 1701; 1801
Line 3090 = Line 3100
No Mandatory Outlays (Line 4110)

31 Appendix 18 AR(M) 1307 Beginning of Year Process for WCF.

At the beginning of the year, each of the departmental files needs to be updated with Prior year (September) balances. These are used to verify the current year AR(M) 1307 within each business area. Update the following by business area within the AR(M) 1307 report:

Statement of Cash Flows

September 30th SOFP	=	October 1st SOCF
Line 3. A/R less current SOFP, Line 3. A/R	=	Line 3. Dec (Inc) in A/R
Line 4. Adv less current SOFP, Line 4. Adv	=	Line 4. Dec (Inc) in Advances
Line 5. Inv less current SOFP, Line 5.Inv	=	Line 5.a. Dec(Inc) in Inventory
Line 6. WIP less current SOFP, Line 6. WIP	=	Line 5.b. Dec (Inc) in WIP
Line 7. OP S&M less current SOFP, Line 7. OP S&M	=	Line 5.c.. Dec(Inc) in OP S&M
Line 8. STPL M.less current SOFP, Line 8. STPL M	=	Line 5.d. Dec (Inc) in STPL M
Line 10. Oth. Assets less current SOFP, Line 10. Oth Assets	=	Line 6. Dec(Inc) in Oth. Assets
Line 12.a. A/P less current SOFP, Line 12.a. A/P	=	Line 7. Dec (Inc) in A/P
Line 12.b. P&B less current SOFP, Line 12.b. P&B	=	Line 8. Dec (Inc) in P&B
Line 12.h. Oth Liab (Lines 12c – 12h + Line 13)less current SOFP, Line 12.h. Oth Liab (Lines 12c – 12h + Line 13)	=	Line 9. Dec (Inc) in Oth Liab (Lines 12c – 12h + Line 13)
Line 9, PP&E less current SOFP, Line 9. PP&E less SOCF, Line 10 Dep. and Amort.	=	Line 14. Dec (Inc) in PP&E

SOCF	=	SOCF
September 30th, Line 21 Ending FBWT	=	October 1st, Line 20 Beginning FBWT

Part II

Part II, September 30th	=	Part II, October 1st
1.A.(3). Unexpended Appns EOY	=	1.A.(1). Appns Avail Beg. of Year
1.B.(1).e. Recoverable AOR EOP	=	1.B.(1).a. AOR Beg. of Year
1.B.(2).e. Deferred AOR EOP	=	1.B.(2).a. Deferred AOR Beg. of Year
1.D.(1).e. Assets Capitalized EOP	=	1.D.(1).a. Assets Capitalized BOP
1.D.(2).d. Fund (Cash) Assets EOP	=	1.D.(2).a. Fund (Cash) Assets BOP
1.D.(3).d. Liabilities Assumed EOP	=	1.D.(3).a. Liabilities Assumed BOP

Part III

Part III, September 30th	=	Part III, October 1st
1.g. Ending WIP	=	1.a. Beginning WIP
2.i. Ending Inventory LAC	=	2.a. Beginning Inventory LAC
2.j. Ending Allowance for Unrealized Holding Gains (losses)	=	2.d. Beginning Allowance. for Unrealized Holding Gains (losses)

32 Appendix 19 AR(M) 1307 for WCF.

Validation Checks Performed**:**

SOFP, Line 11 (Total Assets) = SOFP, Line 16 (Total Liabilities and Net Position)

SOCF, Line 21 (Fund Balance, Ending) = SOFP, Line 1 (Fund Balance with Treasury) + SOFP, Line 2 (Cash on Hand and other Monetary Assets)

SOFP, Line 1.d. (Funds Disbursed, Capital Program) = Part VI, Total Current Year Outlays

SOFP, Line 1.c. (Funds Disbursed, Operating Program) + SOFP, Line 1.d. (Funds Disbursed, Capital Program) = SF 133-R, Line 4020 (or SF 133, Line 19.a.)

SOFP, Line 1.a. (Funds Collected, Operating Program) + SOFP, Line 1.b. (Funds Collected, Capital Program) = SF 133-R, Line 4040 (or SF 133, Line 19.b.)

SOFP, Line 4 (Advances Paid and Prepayments) = SF 133 Supplemental Line 5

SOFP, Line 1 (Fund Balance with Treasury), total by Point Account= Treasury Trial Balance Ending Balance, by Point Account

YE Validation Checks Performed**:**

Part V, Line 1 (Net operating Results (NOR)) = Part II, Line 1.B.(2)d. (NOR) opposite sign

Part V, Line 3 (Depreciation, Non-DWCF Aquired PP&E) = Part II, Line 1.D.(1)d. (Depreciation, Non-DWCF Aquired PP&E)

Part V, Line 4 (Net Recoverable Operating Results from Current Year Operations) = Part II, Line 1.B.(1)d. (Plus or Minus: Net Operating Results)

Part VI, “Current Program” column of “Approved Program” section = “Total” column of “Obligations” sections

For activities that don’t use Contract Authority for Operating Authority, Part VI “This Fiscal Year” column of “Obligations” section = Contract Authority less recoveries.

If activity’s AOB states at year end Capital Collections = Capital Outlays, then SOFP, Line 1.b. must equal SOFP, Line 1.d. – opposite sign. Must footnote discrepancies.

For Supply Activities, Depreciation Expense, less Capital Surcharge must be greater than or equal to Capital Collections.

33 Appendix 20 Appropriation Cancellation Dates

FY	1 YEAR	2 YEAR	3 YEAR	5 YEAR
04				SEP 30, 13
05				SEP 30, 14
06			SEP 30, 13	SEP 30, 15
07		SEP 30, 13	SEP 30, 14	SEP 30, 16
08	SEP 30, 13	SEP 30, 14	SEP 30, 15	SEP 30, 17
09	SEP 30, 14	SEP 30, 15	SEP 30, 16	SEP 30, 18
10	SEP 30, 15	SEP 30, 16	SEP 30, 17	SEP 30, 19
11	SEP 30, 16	SEP 30, 17	SEP 30, 18	SEP 30, 20
12	SEP 30, 17	SEP 30, 18	SEP 30, 19	SEP 30, 21
13	SEP 30, 18	SEP 30, 19	SEP 30, 20	SEP 30, 22

APPROPRIATIONS CANCELING SEPTEMBER 30, 2013

DP	FY	BS	LIMIT		DP	FY	BS	LIMIT
97	8	0100	****		97	6	0300	****
97	8	0104	****		97	8	0301	2001
97	6	0107	3030		97	6	0350	****
97	8	0107	3020		97	8	0390	****
97	6	0130	187*		97	7	0400	****
97	7	0130	183*		97	7	0460	****
97	7	0130	186*		97	4	0500	****
97	7	0130	18K*		97	4	0760	****
97	8	0130	188*		97	8	0765	****
97	6	0134	****		97	7	0819	****
97	8	0141	****					

34 Appendix 21 Problem Disbursements.

Follow the guidance provided in the DoDFMR, Volume 3, Chapters 8 and 11 to manage and obligate problem disbursements. The fund holder will research and clear as many problem disbursements as possible IAW DoDFMR, Volume 3, Chapter 11, paragraph 110506, before submission of the year-end reports. It is the joint responsibility of both the accounting activity and fund holder to assure that obligations are recorded for problem disbursements, see DoDFMR, Volume 3, Chapter 11, paragraph 1105.

Use the following list of helpful "Do's and Don'ts" to minimize the creation of problem disbursements during the last few weeks of the fiscal year. Note - each item below will not apply to all Defense Agencies or DFAS Central Sites. Disregard any item that does not apply to systems or reports; e.g., CSCFA-110 and CSCFA-304, used at your Agency/Site.

All Appropriations

Do - Coordinate with the fund holder prior to recording obligations on behalf of the fund holder during the last two weeks of the fiscal year. Coordinate the action even if the dollar amount is within the authorized thresholds.

Do - Process all transmittals (TLs) by completely clearing the TL. Partial clearances still represent large percentages of our Unmatched Disbursement (UMD) balances. Accounting activities should establish goals to completely clear TLs. However, at fiscal year-end only, do not process residual balances into the accounting system using Army Management Structure (AMS) 9966 while trying to resolve the transaction. This action will clear the transmittal and reduce absolute partial clearance balances, but it will increase the UMD balance for 9966 transactions. For canceling year transaction, AMS 9966 cannot be used, you must use a valid AMS.

Do - Review your monthly expenditure edit accepted and error reports to ensure transactions were properly processed and your staff is correcting errors in a timely manner.

Do - Provide assistance to DFAS-CO to clear rejects.

Do - Refer to and comply with the requirements provided in this year-end instruction.

Do - Refer to and comply with the Disbursing Operations Year-End Instructions which will be published separately.

Do - Review and comply with write-off procedures in DFAS-IN Regulation 37-1.

Do - Clear all suspended transaction in Business Enterprise Information System (BEIS) by applicable due date. POC is 317-212-7132.

Do - Clear all DELMAR numeric errors citing cross-disbursement limits. Ensure only valid cross-disbursement limits are being submitted on the RCS CSCFA-302 reports.

Do - Clear all Unreconciled Input Data Report (UIDR) balances over 60 days and provide spreadsheets for Disbursing Symbol Station Number (DSSN) 5570 (Directorate for Centralized Disbursing) to DFAS-IN, Departmental Reporting, Treasury Division for file maintenance NLT August 27, 2013.

Do - Verify that all interfund billings have been processed by Defense Automated Addressing System Center (DAASC).

Do - Submit the RCS CSCFA-302/304 reports on time.

Do - Coordinate internally to ensure all documents are processed prior to cutoffs.

Do Not – Reject any transactions to any DSSNs IAW Acct Pol Impl Msg 06-16, 312025Z Jan 06, Elimination of Manual Rejects.

Do Not - Send out partial CSCFA-110 reports during August, September, and October.

Canceling Appropriations

Do - Clear/accept all transactions citing canceling appropriations by August 22nd.

Do - Notify Problem Disbursement Branch, 317-212-5459 or DSN 699-5459, during September to do file maintenance if a charge or clearance cites a canceling appropriation and the offset is in a non-canceling appropriation on the August uncleared.

Do - Clear/accept entire T/Ls having any canceling year transactions, which cannot be eliminated by file maintenance.

Do - Notify your DFAS-IN POC every month when there is file maintenance that can be done to eliminate canceling year transactions.

Do – Remember that any canceling appropriation transaction remaining on the uncleared listing of the fiscal station (FSN) at September 30th will have a clearance processed by the Analysis Division against the canceling year funds of the charged FSN prior to producing the final September 30th uncleared. If there is a charge against a canceling appropriation and the clearance is against a non-canceling appropriation, this process will remove the charge leaving a stand-alone clearance.

Do - Provide assistance to DFAS-CO to clear rejects in canceling appropriations.

Do - For vouchers paid by paying offices other than Columbus, send copies of vouchers paid during the last two weeks of September to the accounting activity. A consolidated list of accounting activity POCs will be provided by E-mail during the last week of August (see paragraph 2.D. above).

Do - Canvas all UIDRs in August for unprocessed canceled year transactions.

Don't - Process any charges citing a canceling year appropriation in September without faxing/ E-mailing a copy of the transaction to the charged activity so that the charged activity can process a clearance in September. Use the following website to locate information concerning FSNs: http://referencetool.dfas.mil.

Don't - Reject any charges to any DSSNs IAW Acctg Pol Impl Msg 06-16, 312025Z Jan 06, Elimination of Manual Rejects